



# Authoritarian Neoliberalism and Asylum Seekers: the Silencing of Accounting and Accountability in Offshore Detention Centres

Sendirella George<sup>1</sup> · Erin Twyford<sup>2</sup> · Farzana Aman Tanima<sup>2</sup>

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## Abstract

This paper examines how accounting can both entrench and challenge an inhumane and costly neoliberal policy—namely, the Australian government’s offshore detention of asylum seekers. Drawing on Bruff, *Rethinking Marxism* 26:113–129 (2014) and Smith, *Competition & Change* 23:192–217 (2019), we acknowledge that the neoliberalism underpinning immigration policies and the practices related to asylum seekers takes an *authoritarian* tone. Through the securitisation and militarisation of the border, the Australian state politicises and silences marginalised social groups such as asylum-seekers. Studies have exposed accounting as a technology that upholds neoliberalism by representing policy as objective and factual. Curiously, there has been a wilful intention by successive Australian governments to silence the accounting for offshore detention. We seek to demystify this *unaccounting* and *unaccountability* by exploring counter-accounts produced by meso-level organisations that support asylum seekers. We apply a close-reading method in analysing limited governmental accounts and various counter-accounts to demonstrate how counter-accounts give visibility to practices that an authoritarian neoliberal regime has obfuscated. We also reflect on the potential for counter-accounting to foster broader social change by holding the Australian government accountable to moral and ethical standards of care for human life. This paper considers the intersections between accounting and authoritarian neoliberalism and presents counter-accounts as mechanisms that can challenge these neoliberal norms.

**Keywords** Counter-accounts · Asylum seekers · Immigration · Authoritarian neoliberalism · Offshore detention

Warehousing refugees offshore isn’t just harmful—it’s an absurdly wasteful use of funds that could otherwise be used to protect and support them. for every refugee kept on Nauru and Manus, The Australian Government could support 12 refugees with housing, health

care and basic living expenses here in the community. (UNICEF, 2016)

## Introduction

Violence, war, conflict, and persecution impact the lives of millions, forcing people to flee across borders to safer lands. In 2021, the number of refugees, asylum seekers, and internally displaced persons worldwide was estimated to exceed 89.3 million (UNHCR, 2021). With the magnitude of global humanitarian crises and increasing securitisation of borders in line with neoliberal logics, the time is apt to turn more scholarly attention towards the immigration of those seeking refuge.

This paper sees neoliberalism as “the expanding development of certain logics, practices and techniques of government” (Morales et al., 2014, p. 423) with social, political, ethical, and moral ramifications. Neoliberal logics are varied but can be distilled into two key areas of governmental reform: the privatisation of services and activities usually

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✉ Sendirella George  
Sendirella.George@vuw.ac.nz

Erin Twyford  
etwyford@uow.edu.au

Farzana Aman Tanima  
farzanat@uow.edu.au

<sup>1</sup> School of Accounting and Commercial Law, Victoria University of Wellington, PO Box 600, Wellington, New Zealand

<sup>2</sup> School of Business, University of Wollongong, Wollongong, Australia

undertaken by the government, and the decline of the welfare state, or the responsabilisation of citizens where gaps in governmental social infrastructures are transformed into problems of the individual. These logics move in tandem to promote government mechanisms focussed on “organizing populations to enable capital to circulate” (Alawattage et al., 2019, p. 40) and evaluating people according to their ability to generate capital.

In the context of asylum-seeking, the neoliberal state excludes and silences marginalised social groups deemed unprofitable (Smith, 2019, p. 195). Drawing on Bruff (2014) and Smith (2019), we acknowledge that the neoliberalism underpinning immigration policies and resulting practices related to asylum seekers takes an *authoritarian* tone. Through “securitization and militarization of the border”, the state politicises and marginalises Others, particularly people from the global south, as dangerous subjects who ought to be kept out, giving rise to a version of neoliberalism which is authoritarian in nature (ibid., p. 212). This paper examines the plight of asylum seekers arriving by boat, specifically exploring how different forms of accounting can both entrench and challenge authoritarian neoliberalism in Australia.<sup>1</sup>

Studies into accounting and neoliberalism have been prolific, exposing accounting as a technology that upholds neoliberalism. Scholars have explored the capacity of accounting to make neoliberal policy<sup>2</sup> appear objective and factual (Cooper, 1995; Dillard, 1991), the ability of numbers to obscure the privileges afforded to capital (Zhang et al., 2012), and how accounting depoliticises concerns by reinforcing the calculative infrastructure of policies (Fourcade & Healy, 2013; Rose, 1991). Fundamentally, this work highlights the role accounting plays in rationalising neoliberal reforms, “sensitising us to its political potency” and “demonstrating its significance in the rolling out of neoliberal policies and practices” (Andrew & Cahill, 2017, p. 13).

In recent years, the literature has sought breaks from neoliberalism through *counter-accounting*. Counter-accounts<sup>3</sup>

recognise the capacity of accounting numbers to obscure, mask or silence the reality of social phenomena through quantification. Enumerated accounts serve the motives of powerful actors such as governments and multinationals, marginalising the ‘Other’. Counter-accounts reinstate what becomes sanitised through quantification, developing a richer understanding of phenomena by giving greater dimension to the numbers (Vollmer, 2007). Curiously, there has been a wilful intention in Australia to silence the accounting for offshore detention, which requires further attention. Using the illustrative example of the Australian government policy of offshore immigration detention for asylum seekers, this paper considers the mystification of accounting to maintain an overarching commitment to an inhumane, unethical, and costly authoritarian neoliberal regime.<sup>4</sup> To demystify the accounts, counter-accounts produced by meso-level organisations supporting asylum seekers are presented (Valtonen, 2016).

The accounting literature remains largely silent on issues of accountability and accounting for asylum seekers and immigration detention centres, with studies focusing primarily on refugees and broader immigration policies (see: Agyemang, 2016; Agyemang & Lehman, 2013; Harney, 2011; Lehman et al., 2016; Pianezzi & Ashraf, 2022). In terms of asylum seekers, Andrew and Eden (2011), McPhail et al. (2016a), and Twyford et al. (2022) have found a lack of accounting and accountability for asylum seekers couched in a rhetoric of cost-effectiveness that cannot be interrogated.

While these studies offer insight into the role of accounting in immigration detention, this paper extends the literature to draw out the intersections between accounting and authoritarian neoliberalism and the tools and processes that can challenge them. We highlight how Australian governments’ have provided little, if any, accountability and accounting for their detention centres and treatment of asylum seekers in parliamentary reports (Parliament of Australia, 2013) and bring attention to how the silencing of accounting, as an essential tool of neoliberalism, plays a vital role in fostering authoritarianism. Moreover, we examine how counter-accounts can challenge neoliberal policy by eliminating these silences and giving visibility to the

<sup>1</sup> We note here that Australia is a colonised name given after invasion, and this continent comprises many distinct Aboriginal and Torres Strait Islander groups living on Country (AIATSIS 2022).

<sup>2</sup> We take neoliberal policy to refer to “a vast range of reforms, often referred to as a whole (privatisation, deregulation, dismantling of social welfare apparatus, tax cuts, etc.), underpinned by a common intent to draw more broadly on market mechanisms and private actors, particularly businesses, consulting firms and NGOs, to regulate the economy and distribute all sorts of products and services, including those that are educational, social, etc. (the free market, small government doctrine)” (Chiapello, 2017, p. 50).

<sup>3</sup> These externally produced accounts have been referred to by a number of different names in the accounting literature, including “external accounts”, “social audits”, “anti-reports”, “silent accounts”,

Footnote 3 (continued)

“shadow accounts”, “reporting-performance portrayal gap analysis”, and “counter-accounts”.

<sup>4</sup> Neoliberal regime is used throughout the paper to denote the assemblage of government and business practices that diffuse accountability through neoliberal policy to instigate new relations of power in “placeless markets” and “distant regulators” to essentially construct and maintain markets, i.e. the creation of a market, and subsequent business of, offshore detention (Tweedie and Luzia, 2023, p. 11). This becomes an *authoritarian* neoliberal regime where the securitization and militarization of the border and subsequent mandatory and indefinite detention of asylum seekers is made a central feature of neoliberal policy.

practices that have been obfuscated by authoritarian neoliberalism under the auspices of secrecy.

This study demonstrates how the government's silence on its accountability and accounting for immigration detention and privatising detention centres acts to remove its moral and ethical responsibility for asylum seekers' lives and human rights. We show how counter-accounts can contribute to broader social change efforts that seek more ethical ways of managing asylum seekers and hold the Australian government accountable to moral and ethical standards of care for human life. We use counter-accounts (including a range of accounts produced by activists and NGOs, news articles, and whistle-blower documents) and available governmental accounts (including Parliamentary Hansard transcripts, budget estimates and legislation) to demonstrate the (lack of) accounting and accountability for asylum seekers and reveal the human rights abuses and unethical behaviour of multinationals.

The remainder of the paper is structured as follows. First, we provide a historicisation of Australian migration policy to contextualise the government's response to asylum seekers. Next, we outline authoritarian neoliberalism as the theoretical lens for this study. We then consider the narrow underpinnings of traditional accounting practice and its complicity in perpetuating neoliberal hegemony and unethical behaviours, and make a case for alternative accounts—namely counter-accounts—as practices and tools for illuminating silences within asylum-seeking. We outline our method of inquiry and relay our findings in the next sections. Finally, we offer some conclusions and recommendations for future research.

## Australia's Asylum Seeker Policy

'Australia' has a long history of securitisation policies over immigration that connect its colonial past to its neoliberal present. In line with other colonisations (e.g. the United States and Canada), invasion promoted a certain type of citizen according to racialised hierarchies imposed by the British Empire. Namely, white migrants were favoured, and Indigenous people and migrants of colour were discriminated against to perpetuate the colonial identity of Australia as a white nation. Immediately following invasion, the Indigenous Aboriginal population suffered authorised killings and genocide, often followed by appropriating their land for British immigrants. Those who survived were forcibly separated from their families, placed in mission stations, subjected to British "education," and exploited as cheap labour. The practice of 'assimilation' and removal from families persisted until the 1970s, creating a 'Stolen Generation' aimed to eradicate Aboriginal people, as articulated by the Head of the Aborigines Protection Board:

"Are we going to have one million blacks in the commonwealth or are we going to merge them into our white community and eventually forget that there were any Aborigines in Australia?" (Anderson, 2006, p. 246)

Subsequent events to invasion, such as the Gold Rush, led to the introduction of anti-Chinese legislation, which imposed a race-based tax on immigration. When Australia became a single Federation, the constitution denied citizenship rights to aboriginal people and individuals of Asian and African descent. The immigration restriction Act of 1901, also known as the 'White Australia Policy', was the first legislation enacted by the new Federal Parliament. As articulated by Deputy Prime Minister Alfred Deakin in 1901, Australians and non-Europeans were:

"separated [...] by a gulf which we cannot bridge... these people differ from us in such essentials of race and character as to exclude the possibility of any advantageous admixture...[non-Europeans] do not and cannot blend with us; we do not, cannot and ought not to blend with them." (Jordan, 2006, p. 228)

This Act explicitly restricted immigration based on economic and racial reasons, aiming to assimilate all migrants into a British way of life while shedding their cultural heritage to create "an ethnically homogenous society" (Jupp, 1995, p. 208). This Act also codified the established racialised hierarchies from Britain, ensuring that Australia's tightly controlled borders and the type of people allowed entry reflected a "colonial genealogy" (Mongia, 2018, p. 43) that persists today in treating asylum seekers.

Later governments affirmed this racially deterministic view, citing that wartime refugees could not be assimilated post-WWII from non-European backgrounds, as stated by then-Minister for Immigration Arthur Calwell:

"We can have a white Australia, we can have a black Australia, but a mongrel Australia is impossible, and I shall not take the first steps to establish the precedents which will allow the floodgates to be opened." (Jordan, 2006, pp. 230, 231)

In the same post-WWII context of needing labour and mitigating threats from Asia to maintain White citizens, migrants outside of the Anglo-Celtic heritage, but importantly still European, were accepted into the country as indentured labour (Atkinson-Phillips, 2022, p. 46). These migrants were usually sent to inland barracks and assigned work, living in camps under harsh conditions and expected to assimilate into British customs. Thus, we can observe the start of housing migrants in camps removed from the rest of the population. Following further war and turmoil, particularly in Southeast Asia, 'boat people' entered the

Australian vernacular, and refugees from Vietnam, Cambodia and China were resettled mainly into Australia during the 1980s and 1990s. When refugees from the Middle East and Sri Lanka began arriving in the late 1990s with a considerably less welcoming government than those from the 1970s–1990s, new immigration strategies that drew on early racialised and politicised rhetoric were devised.

In a decisive turn of events in 2001, Australian SAS troops boarded the Norwegian freighter ‘Tampa’ to prevent the ship from taking 433 rescued asylum seekers to Australia. It is not coincidental that the SAS responded strongly to this rescue, given the geopolitical context of the rise of the Taliban and the fact that the asylum seekers were from Afghanistan. The *Tampa* incident instigated the *Border Protection Bill*, tabled the very same day, later leading to agreements with the governments of the small and financially distressed countries of Nauru and Papua New Guinea (PNG) (Petrie 2022) to establish offshore detention centres known as Regional Processing Centres (RPCs) in Nauru and Manus Island, respectively. Following the *Tampa* incident, a raft of legislative policies was passed, known collectively as the ‘Pacific Solution’, which precluded asylum seekers from claiming refugee status if they reached Australia or its offshore islands, which had been hastily excised into its migration zone. The Pacific Solution, devised as a deterrent for other asylum seekers, meant that asylum seekers who attempt to arrive in Australia by boat are seized and transferred to RPCs in other (poorer) countries reliant on Australian aid. These RPCs are staffed and paid for by the Australian government through contracts with large multinationals. Thus, the Australian government is ‘absolved’ of responsibility under outsourcing agreements (Australian Federal Government, 2017), and the creation of a business of immigration ensues.

From a geopolitical perspective, one must consider the “asymmetrical power relationships” between Australia—as a nation providing aid and financial incentives—to countries where detention centres have been set up (Nethery & Holman, 2016, p. 1027). For example, Nauru, a tiny nation in the Pacific with a population of 10,000, used to be among the world’s richest countries per person due to its phosphate mining (ibid.). However, when its phosphate reserves were depleted in the 1960s, the country went through financial hardships in the 1990s (ibid.). In 2001, Australia stepped in with financial incentives to establish a detention centre, helping Nauru avoid bankruptcy. By 2015, the detention centre had become Nauru’s primary source of income. Similarly, as a former Australian colony, PNG has depended on Australian aid. Accordingly, the imbalanced power dynamic between Australia and these countries has created a favourable setting for implementing Australia’s offshore detention camp.

In pursuing the privatisation of key government services, the deployment of authoritarian neoliberalism sees the deliberate attempt to foster relationships, either through consent or coercion, to advance the interests of capital (Bruff, 2017; Gonzales, 2017). In Australia, this is enabled through the creation of the business of off-shore detention and the associated dealings of managing asylum-seeking, transactions that the Auditor-General said were made in “great haste to give effect to government policy decisions... [and] without a documented assessment of value for money” (Australian National Audit Office, 2017, p. 30). The circumstances surrounding the tender of these services and the cost are shrouded in secrecy, protected under the ‘public interest immunity’ that the Australian government invokes (Parliament of Australia, 2013). As a cornerstone of embedding neoliberalism into the Australian government, these private companies (Including Canstruct, Broadspectrum and Wilson) now operate and enforce offshore detention on maritime arrivals to Australia. During a Budget Estimates Hearing, the former Commissioner of the Australian Border Force, Roman Quaedvlieg,<sup>5</sup> outlined:

The RPC, as has been canvassed in these hearings and other public hearings, is managed by Broadspectrum and a number of subcontractors. I have mentioned that Wilson are subcontracted for security provision... *Oversight* is provided by the Immigration and Citizenship Service Authority. (Australian Federal Government, 2017, emphasis added)

Contracts between the government and these companies are often awarded uncompetitively or through private tender, effectively delegating the responsibility of running the centres to private providers. The most recent contracts with Canstruct to manage offshore centres in Nauru were uncontested, extended by 6 months for \$180 million, or \$3.2 million per person held (Doherty and Knaus, 2021). A review was announced in August 2023 to examine allegations of bribery and corruption between contractors and the local governments where RPCs are housed amidst broader concerns about the risk of outsourcing within the Department of Home Affairs (Tingle, 2023). This speaks to the inherent geopolitical risks whereby wealthy nations like Australia, under regimes of authoritarian neoliberalism, outsource both the housing and management of these centres instead of adhering to their obligations under various human rights laws and treaties.

In these corporate-run RPCs, asylum seekers must wait for processing, sometimes for over ten years, to have a refugee determination made. Under the *Migration Act 1958*

<sup>5</sup> The Attorney General dismissed Roman Quaedvlieg in 2018 from his role as Commissioner for abuse of power (Greene and Greg, 2018).



(Cth), this detention has no time limit, and only minimal court review is available. Even if they are found to be a genuine refugee, they cannot be resettled in Australia. These centres operate similar to prisons in that asylum seekers are given numbers and denuded of their identity, are subject to securitisation techniques, must obey guards, lack autonomy and are often witness, or subjected to, violence, abuse or sexual assault.

The policy of mandatory offshore detention for asylum seekers can be seen as a continuation of long-standing racist views enforced by a settler-colonial past and present inextricably linked to the ongoing violence against First Nations people in Australia (Atkinson-Phillips, 2022, p.45). It is not a coincidence that the nationalities seeking asylum are predominantly non-White, including individuals from Iran, Sri Lanka, Pakistan, Bangladesh, Afghanistan, and Iraq. The arrival of asylum seekers by boat is portrayed as a racially evocative threat to the established White order, reflecting Australia's colonial history and persistent efforts to maintain a predominantly White British immigrant character. This policy of mandatory offshore detention, therefore, perpetuates the ingrained racism of Australian governments that sought to maintain a predominantly White Australia, regardless of the significant personal cost borne by those interned within the system.

The government has further absolved itself of responsibility for asylum seekers by implementing other neoliberal logics, including responsibilisation. Individual responsibility underscores Australia's asylum seeker policies, whereby the state responsibilises individuals to arrive 'in the right way' or under approved circumstances. In doing so, "it relies upon an ethic of individualism, in which one takes responsibility for one's own actions and accepts the consequences associated with them" (Whitaker, 2009, p. 372). The ethic of individualism is also tied to neoclassical economics, which accounting traditionally obeys. Some scholars, such as Dillard (2009) and Agyemong and Lehman (2013, p. 267), have argued that the "consumptive and exploitative logic of neoclassical economics" could be redressed through an ethic of accountability. This ethic becomes tenuous where accountability is discharged through outsourcing agreements that see public management foisted onto large multinationals, creating sites of capital accumulation.

Studies conducted by organisations such as the Kaldor Centre for International Refugee Law have found that Australia's model of offshore detention has failed to deter asylum seekers, nor does it meet humanitarian objectives, going so far as to infringe on human rights obligations. Further, it suffers from other policy failures in the form of significant financial outlay for Australian taxpayers, violations of international law, legal challenges, and systemic cruelty (Gleeson & Yacoub, 2021). Evidence from various groups shows that the private providers have neglected their protective duties,

even extending to active participation in the physical and sexual assault of women and children (Amnesty International, 2016; Australian Human Rights Commission, 2014; Farrell & Evershed, 2016; Main, 2015; NPR, 2016).

The brutal acts occurring in the offshore detention centres and apparent corporate disregard for the welfare of those who have been securitised, responsibilised, and 'outsourced' to private capital for management and care are imbued with neoliberalism that is authoritarian in nature. We examine this ideology further in the next section.

## Authoritarian neoliberalism

Immigration in Western industrialised countries takes shape according to the perceived economic utility under the logics of neoliberalism (Bauder, 2008). Immigration is seen as a "structural necessity" in stimulating "creativity, entrepreneurship and investment" (ibid., p. 57). Thus, migrants are assessed as "items in a toolbox" for addressing various issues, such as "filling labour shortages" and "attracting investment capital" (ibid., p.57). This has given rise to globalised competition for human capital, where policies are motivated by a need to attract highly skilled migrants (ibid., p. 57). However, neoliberalism in the context of immigration is also characterised by the social construct of "ethnocultural homogeneity" of belonging to a nation that plays a role in establishing and strengthening the "link between economy and immigration" (ibid., p. 56). Vulnerable migrants such as refugees and asylum seekers compete with seasonal migrants, usually assessed on their existing skill set (ibid.). Thus, cultural representations of immigrants predominantly from the global south as "threats" are used to subordinate and exploit them (p. 57). Contrastingly, immigration is also viewed as a mechanism of replenishing "the nation with new citizens", innovation, and creativity (ibid., p. 57). This juxtaposition of immigrants as "threats" or "opportunities" according to the respective immigration policy has raised fundamental ethical issues while giving shape to neoliberal policies that are authoritarian (Davies, 2009).

"Authoritarian neoliberalism" is an emergent theoretical perspective that was popularised by Ian Bruff (2014), drawing on the works of Hall (1979, 1988) and Poulantzas (1978) on "authoritarian statism" and "authoritarian populism", respectively.<sup>6</sup> It represents the "visible and salient symbiosis

<sup>6</sup> This concept is not without its critics, with some arguing that neoliberalism is not a neatly demarcated period of capitalism but is instead "rooted in a set of geographically interlinked colonial and racial capitalist histories". (Axter et al., 2021, p. 417). We agree that in the case of Australian immigration, current policies are not new but continuations of deeply colonial and racialised politics. We use the term neoliberal and the phrasing 'authoritarian neoliberalism' to

of neoliberalism and authoritarian state power” (Tansel, 2017, pp. 18). Traditionally, neoliberalism represents the scaling back of the state from several policy arenas, such as healthcare, allowing competitive markets to take its place in offering related services. Authoritarian neoliberalism instead involves ‘reconfiguring’ the state rather than rolling it back altogether (Bruff, 2014). Bruff (2014, pp. 115, 116) observes that this happens in three key ways. First, the state cannot address socioeconomic inequalities, citing material scarcity as a reason. Second, by fostering a long-term culture of non-participation through the recalibration of activities “that are feasible and appropriate for people and non-market organisations to engage in”. Finally, promoting the state as non-democratic by siphoning responsibilities to “constitutional and legal” procedures is necessary for prosperity.

As applied to this study, we contend that since the beginning of neoliberal structural adjustments in the late 1980s and early 1990s, immigration in Australia represents the meeting of the public and private sectors to normalise anti-illegal rhetoric by the criminalisation of undocumented migration, and through the implementation of related immigration laws (Golash-Boza, 2009). Here, controlling immigrants is assessed in terms of money and profits (Mitropoulos & Kiem, 2015). We contend that authoritarian neoliberalism has enabled the Australian government to privatise protection for asylum seekers and absolve themselves of accountability while exhorting a neoliberal agenda. Indeed, during budgetary estimate hearings, the Australian government has been clear that it only provides “oversight” (Australian Federal Government, 2017) and does not run the centres. This is despite the fact that the government, and by extension taxpayers, fund the private contracts required to continue this policy (ibid.). This policy is core to neoliberalism through the outsourcing and privatisation of the construction and operation of immigration detention facilities whilst enabling the government to engage in increasingly authoritarian interventions through the forced mandatory and indefinite detention of asylum seekers, the implementation of offshore processing and territorial excision, and the militarisation of border control (Smith, 2019, pp. 198, 205).

Accordingly, the privatisation logic of state activities goes hand in hand with the lack of transparency and auditing of these detention centres. Recently, the Labor government has launched an “inquiry into home affairs procurement” after revelations that it “granted contracts to a company linked to the subject of bribery investigation” (The Guardian, 2023). In particular, Home Affairs Minister Clare O’Neil

cited “serious issues” regarding the “governance of offshore processing contracts” (ibid.). Researchers such as Andreas (2003), Van Houtum and Van Naerseen (2002) and Lueck et al. (2015, p. 609) note there is a “paradox in terms of national borders in neoliberal societies such as Australia” as in while becoming increasingly accepting and open regarding economic activities and trade, these nations are being actively militarised by being closed to migrants assessed as having “‘nothing to offer’ in terms of social or economic capital” (Leuck et al., 2015, p. 609). This subtle difference in the “key tenets” of “neoliberal reason and politics” is often also referred to as “post-neoliberalism” (Davies & Gane, 2021, p. 5). As Bruff (2014, pp. 120, 121) notes, “the post-2007 shift to more authoritarian forms of neoliberalism was not an inevitable development” and is often mistaken with the notion of “the return of the state”. This is due to “sustained political activism that built upon precrisis trends” (ibid.). Geopolitically, since 2001, both Liberal and Labor governments in Australia have adopted a combination of “nationalistic and neoliberal” approaches to asylum-seeking (Davies & Gane, 2021, p. 5). For example, this is evident in former Liberal Prime Minister John Howard’s “Pacific Solution” to discourage and control “unauthorized boat arrivals” (2001). This is also reflected in former Labor Prime Minister Kevin Rudd’s expansion of “offshore detention facilities” (Amnesty International, 2013). A combination of colonial, nationalistic, and xenophobic sentiments drive the representations of asylum seekers as “foreign”, “illegal”, and “deviant” (ibid.). Such forms of “populist” movements taking on “authoritarian” and “anti-democratic” qualities represent the weakening of neoliberal thought processes, albeit not absolute rejection of its underlying motives of economic growth (Davies & Gane, 2021, pp. 4, 5). In this way, asylum seekers are stripped of their humanity, legitimising stringent border protection policies by excluding them from the nation-state.

This practice ensures the subordination of asylum seekers, as their lives are “rendered external to Australia—both in a geographical and legal sense” (ibid., p. 203). This policy remains shrouded in acts of “surveillance, interdictions, and tow-backs”, symbolising a powerful structure that normalises military operations and actions on asylum seekers (ibid., p. 204). This provides political collateral for governments seen to be securitising the border in line with national interests, despite the outsourcing of asylum seeker protection resulting in substantial personal costs for those interned within the offshore detention centres. Furthermore, unauthorised reports from workers at the offshore detention centres—including mandatory reporters such as doctors and social workers—concerning rape, child abuse, and cruelty can be punished with two years in jail under the *Australian Border Force Act* (s 42, 2015), silencing public discourse around the management and conditions of offshore detention centres. Others have been removed from the centres

Footnote 6 (continued)

align with other studies in this vein and connect to extant literature. We acknowledge this naming is contested and recognise the work of scholars demonstrating the salience of authoritarianism in all forms of neoliberalism, pre-dating Thatcherism (Ryan 2019).

and investigated for breaches of the ‘anti-whistleblowing provision’ of the *Crimes Act* (s 70, 1914; Seuffert, 2015; The Senate, 2015, p. 90).

To ‘humanely’ justify these policies and resulting practices, politicians and mainstream news media repeatedly use the rhetoric that “people smuggling must be stopped” (Lueck et al., 2015, p. 616). The term is also conflated with human trafficking to justify the criminalisation of it and defend stricter border rules. For example, in early 2009, former Prime Minister Kevin Rudd referred to people smugglers as “the absolute scum of the earth” (ibid.). Asylum seekers are also constructed as “non-genuine” by working around established “United Nations (UN) mechanisms for asylum-seeking” and simplistically reduced to the notion of “queue jumpers” (ibid., p. 621). This distinguishes between “proper” and “improper” channels of asylum-seeking (ibid.). These representations in parliamentary discussions and the media fail to take account of the complex lives of asylum seekers forced to leave their home countries to seek refuge. This characterisation as “illegal entrants” also ignores the various difficulties of accessing UN services. Hard border rules are increasingly justified to dissuade the idea of Australia becoming a “soft touch” for asylum seekers to not appear as “weak” (ibid.). These contrasting ideas, one focused on discouraging the notion of Australia as ‘weak’, and the other that ‘stopping boats’ helps deter criminal actions and justify stricter border rules.

Furthermore, as noted in the previous section, authoritarian neoliberalism sustains the asymmetrical power relationship between Australia (as an aid-providing nation) and host countries (as receiving aid), fostering a conducive space for this policy to thrive. Humanitarian agencies such as UNHCR are implicated in these geopolitical factors. For example, these agencies face various difficulties regarding the broader issue of asylum-seeking. The “growing problem of declining funding levels” is exacerbated by the problem of donors earmarking funds for specific types of emergencies, as opposed to “protracted refugee situations” (Jacobson, 2006, p. 278; see also Jireis, 2023). These agencies must also “follow host government policy,” and often, “governments require that assistance only be provided to refugees in camps” (ibid.). There are also tensions about “irregular migration”<sup>7</sup> that lead to “inconsistent approaches” (ibid.). Hence, soft power, the ability of a nation to shape the preferences of others through appeal and attraction rather than coercion or force (Nye, 2004), in this context has declined

through nationalistic transactional politics,<sup>8</sup> the much easier task of selling hard power to voters, and the decline of the influence of multilateral organisations such as the UN. Furthermore, the financial cost of Australia’s offshore detention policy remains shrouded in secrecy. Financial information is withheld under public interest immunity claims, furthered by claims that “the exact costs involved in...maintaining these centres are difficult to quantify” (Parliament of Australia, 2013). Piecing together various sources, we estimate the cost of offshore detention to be AUD\$9.5 billion from July 2013 to the 2021–2022 financial year (ibid.; Kaldor Centre for International Refugee Law, 2017, 2019). In the 2022–23 year, offshore processing on just Nauru will cost \$485 million, or \$22 million per person (Karp & Shepherd, 2023). \$350 million per year is predicted until 2027 (ibid.) Our analysis of asylum-seeking problematises the border as a “primary site at which the state and capital combine to exercise authoritarian power” (Smith, 2019, p. 205). This allows us to analyse the border as dynamic and embedded in power relations and, as such, capable of critical scrutiny and transformations through counter-accounts that challenge the hegemonic logic behind authoritarian neoliberalism.

This study uses an accounting and accountability lens to explore authoritarian neoliberalism, showcasing a novel understanding of the interconnections between immigration and accounting. It highlights the authoritarian aspects of these policies, which might not be immediately apparent in discussions focused on immigration and accounting (Lehman et al., 2016). Within counter-accounting literature, this study also considers the potential and transformative role of counter-accounts as part of broader social change efforts that seek to hold institutional power players accountable to moral and ethical standards of care for human life. By exploring authoritarian neoliberalism in the context of immigration and accounting, it becomes evident that traditional management and accounting knowledge and practices permeate and sustain structures of control. This sheds light on the intricate role that accounting can play in legitimising and, at times, challenging oppressive regimes and their accompanying practices. These practices reach far beyond immigrants and immigration to various facets of society. By offering insights into the nuanced ways in which accounting is entangled in the dynamics of authoritarian neoliberalism, this research brings to the forefront the implicit power dynamics inherent within official systems and policies and their often taken-for-granted effects on societal structures. We argue that it is important to understand accounting as a multifaceted tool that can both facilitate and hinder the

<sup>7</sup> “Includes situations where asylum seekers have applied for protection in a country but moved on to another country before the decision on refugee status was made; asylum seekers who never applied for asylum but moved on; and persons who are considered refugees but who may not be enjoying effective protection, and have moved on” (Jacobson, 2006, p. 286).

<sup>8</sup> In this context, the government’s decision-making regarding asylum seekers is influenced by domestic political considerations, public opinion, and short-term gains, often at the expense of humanitarian concerns.

pursuit of moral and ethical standards. This analysis is not merely a theoretical exercise but carries significant implications for the academy and different sections of society as it sheds light on the ethical dimensions of governance, accountability, and societal well-being that reverberate through accounting practices. This paper demonstrates how different forms of accounting (or the lack thereof) are implicated in both upholding and challenging authoritarian neoliberal logics in the context of immigration.

## The Ethics of Accounting's Neoliberal Foundations and the Transformative Potential of Counter-Accounts

For centuries, accounting practices have provided a mechanism for holding organisations accountable for what they do. However, financial accountability has largely dominated the remits of accounting practitioners and researchers (Tilt, 2009, p. 12). Researchers have shown that these accounting technologies are shown to be in service to neoliberal policy, with accounting developing into a narrow discipline that prioritises profits over the environment and people (see, for example, Chiapello, 2017; George et al., 2021; Morales et al., 2014; Sikka, 2015; Tanima et al., 2020). By representing organisational activities in purely financial terms, accounting has created “images about people, places, organisations and events which enter people’s consciousness” and are “then thought about and acted upon” (Dellaportas, 2019, p. 1617). Traditional accounting is a “mechanical practice that records and reports the ‘facts’” (ibid.; Gallhofer & Haslam, 2003, p. 1). A consequence of this portrayal is the denial of accountings’ intersections with the social and ethical impacts of organisational activities (Dellaportas, 2019; Graham et al., 2022). By focusing on financial performance as the benchmark of organisational success, accounting has diminished ethical ideals by disconnecting itself from the social effects of its decision-making processes (Dellaportas, 2019, p. 1618). Moreover, accounting objectifies people and places by depicting them quantitatively and treating them as manageable sources “absent of spiritual or human values” (ibid., p. 1618). Thus, accounting can be complicit in dehumanisation and moral abdication by limiting ways of thinking to quantitative measures that “mask the intrinsic worth of what is being measured” (ibid., p. 1621). While accountants receive some ethical training during their accounting education and pathways to professional membership, research demonstrates that accounting and business education fails to develop “students’ intellectual and moral abilities (Gray et al., 1994, p. 57).

By contrast, a growing body of literature is analysing alternative forms of accounting as tools for resisting and challenging neoliberal reforms. Dellaportas (2019, p. 1619)

explains that accounting can give “voice and visibility to marginalised constituencies.” In this study, we explore one such form of accounting practice developed by researchers seeking change: counter-accounting. That is, accounting for the Other by the Other (Shearer, 2002; Tregidga, 2017). What constitutes a counter-account is deliberately broad, encompassing a range of information and reporting tools that activists, social movement organisations, broader civil society actors, and citizens produce and disseminate. Fundamentally, counter-accounts provide a means of “talking back” and addressing the silences and absences of conventional accounting (Dey et al., 2010, p. 70). Disempowered and marginalised groups can use these accounts to further their demands for accountability against more powerful actors—such as the State—and advocate for change (Dey & Gibbon, 2014; Dey et al., 2010; George et al., 2021). In exposing the unaccountable actions and activities of those in power, counter-accounts can act as catalysts for intervention and thus present possibilities for democratisation and the facilitation of social change (George et al., 2021, p. 2). With regards to neoliberalism, studies have explored how “counter-accountants”<sup>9</sup> utilise counter-accounting practices to (re)claim voice, advocate for, and mobilise actions around these most harmed by neoliberal globalisation (ibid., p. 3, see also: Apostol, 2015; Denedo et al., 2017; Denedo et al., 2019; Tregidga, 2017).

Our study considers counter-accounting’s role in challenging authoritarian neoliberal regimes in the context of immigration. By adding, naming, and associating the situation of offshore immigration detention with neoliberal authoritarianism, this study focuses on advancing understandings in management and accounting by demonstrating how accounting is deeply connected to ideological and political contexts and offering insights into how accounting can challenge and transform these norms in the pursuit of broader social and ethical objectives. Traditional management and accounting practices have operated as invisible scaffolds that underpin structures of power and control, extending their reach into the lives of immigrants, academia, and the broader societal landscape (Lehman et al., 2016). Often viewed as neutral or technical, these practices wield an insidious influence by prioritising financial accountability above all else. As we have illuminated, the focus on profit maximisation has resulted in accounting being complicit in dehumanisation and moral abdication (McPhail et al., 2016a, 2016b). By quantifying human experiences, accounting can perpetuate the objectification of individuals and places, stripping them of their inherent worth beyond numerical value. This dehumanisation is not limited to immigrants

<sup>9</sup> The persons or groups who “conceptualize, design and enact the broader practices and/or the specific counter-accounts” (George et al., 2021, p. 2).



alone but has broader societal implications, as it moulds public perceptions and guides their actions.

Within the academic sphere, traditional management and accounting knowledge have created an environment where the ethical and moral dimensions of these disciplines are often sidelined. The emphasis on financial performance as the ultimate benchmark of success disconnects academia from the social consequences of its decisions (Wong et al., 2021). This extends to the failure of educational institutions to adequately develop students' intellectual and moral critical thinking abilities, leaving a void where ethical considerations should reside. These traditional practices have ramifications stretching beyond immigrants and the academy. The disconnect between financial accounting and the social and ethical dimensions of organisational activities has consequences for how businesses, institutions, and governments operate. It bolsters authoritarian regimes and facilitates practices that are often hidden from public view.

Our study highlights the critical need to recognise and analyse these invisible structures of domination and control perpetuated by traditional management and accounting practices. In bringing these structures to the fore, we can identify the broader social and ethical objectives that need to take precedence and consider how we can reshape the way management and accounting are perceived and practised, thus ultimately aiming for a more just and humane society.

We follow Tansel (2017, p. 3), who posits that authoritarian neoliberalism “operates through a preemptive discipline which simultaneously insulates neoliberal policies through a set of administrative, legal and coercive mechanisms and limits the spaces of popular resistance against neoliberalism” and is “marked by a significant escalation in the state’s propensity to employ coercion and legal/extra-legal intimidation”, which is complemented by “intensified state control over every sphere of social life...(and) draconian and multiform curtailment of so-called ‘formal’ liberties” (Poulantzas, 1978, pp. 203, 204). Thus, in the context of migration and accounting, we apply authoritarian neoliberalism in two ways: first, the (un)accountability of the Australian government, shielded behind an assemblage of mechanisms to allow for the obfuscation of information and punishment of those who attempt to reveal the happenings of offshore detention, is made visible.

There is a need to catalyse a movement towards greater transparency in government contracts. Second, the humanitarian costs of State escalation of coercive and violent control over the lives of asylum seekers are made transparent. This highlights the ethical implications of accounting practices in the context of authoritarian neoliberalism. It underscores the need for accounting professionals and policy-makers to consider the moral dimensions of their work and reorient towards accounting practices that prioritise human well-being over profit maximisation.

Accountability is reinstated by examining counter-accounts to demonstrate how the Australian government’s silence on its (un)accountability for offshore immigration detention has sought to remove its moral and ethical responsibilities for asylum seekers. We also consider the potential of counter-accounts to eliminate these silences by giving visibility to the related financial practices and tools currently silenced by the Australian government. The counter-accounts demonstrate the hidden financial and humanitarian costs of Australia’s immigration policies and practices on taxpayers by contrast to the significant profits generated by private multinational contractors administering the detention centres. None of these are justified compared to the immense humanitarian costs of this policy. Fundamentally, these counter-accounts can be influential in reinstating the government’s ethical and moral responsibilities for asylum seekers while testifying that these spaces violate human rights. A humanitarian and ethical approach should be adopted.

## Methods

In line with other critical accounting studies that employ alternative and counter-accounts, we use a close-reading method to offer insights into the silences of accounting (Amernic & Craig, 2017; Twyford et al., 2022). This approach contextualises data in light of cultural, social and ethical practices while revealing tensions and silences (Nicholson, 2017, pp. 183, 184). Close reading produces an interpretive analysis, resulting in simultaneously contributive yet contestable insights (Amernic & Craig, 2017). This mirrors the multifaceted nature of critical work involving the study of complex social phenomena, open to social (re) negotiation and critique (Blaikie, 2007).

Counter-accounts take many forms, hence their potential to challenge and resist dominant, hegemonic, and subordinating regimes and systems. Accordingly, we examine counter-accounting texts prepared by various counter-accountants. These include activist and NGO fact sheets, reports, and whistle-blower documents. These accounts are primarily from the Refugee Council of Australia, Inside Story, the Kaldor Centre for International Refugee Law (see Appendix 1 for a detailed overview), news articles (for example, by ABC News and The Guardian), and government accounts, including Hansard transcripts, budget estimates and legislation.

Applying a closed reading method to analyse the counter-accounts involved four steps. First, we identified the counter-accounts using keyword searches of ‘asylum-seeking’ and ‘offshore detention’ that presented a different viewpoint and challenged the official narrative regarding asylum-seeking. This initial step was instrumental in identifying a range of sources that gave alternative viewpoints and contested the

dominant perspective. The process of accessing and selecting counter-accounts in this study was comprehensive and aimed at ensuring a collection of diverse sources that challenge the official narrative regarding asylum-seeking in the context of the authoritarian neoliberalism shaping Australia's policies. We focused on various online databases and archives, with a specific emphasis on materials related to asylum-seeking and offshore detention. In addition to online searches, we adopted a 'snowballing' approach. This method started with news articles and NGO reports, which often led us to additional sources and documents containing valuable counter-accounts. This iterative process allowed us to expand our dataset and capture a broader spectrum of counter-narratives. This step enabled us to gather materials providing contrasting interpretations and perspectives.

Second, each author read and analysed the counter-accounts, assessing the key arguments, claims, evidence, and examples by considering the context in which it was produced and the motivations behind their creation. Each author then contextualised the counter-accounts by situating them within its broader historical and social context—in this case, authoritarian neoliberalism shaping Australia's asylum-seeking context. This enabled us to understand the circumstances that led to the emergence of the counter-narrative and the motivations behind challenging the dominant perspective. We also acknowledged that this form of reading can lead to multiple interpretations and understandings.

As the final step, the authors read the accounts separately, maintaining notes of our reflections, and then, through group discussions, calibrated each other's notes to contribute to a more nuanced understanding of the accounts and exposing any hidden dimensions, for example, regarding the potential impact of the counter-account on public perception, policy debates or scholarly discussions. Emergent themes were recorded and analysed using the following codes: authoritarian neoliberalism in the context of asylum-seeking in Australia; (un)accounting and (un)accountability through counter-accounts; and the humanitarian costs of an authoritarian neoliberal approach.

While undertaking these steps, we assessed the validity of the data sources by interrogating the reputation and content of the data source, including considerations of whether it is a well-known and respected organisation, the history of disseminating information, the credentials of the authors or providers of the data, the publication date for relevance, and cross-referencing the data between the different sources to judge if multiple sources were agreeing on a particular data point. Therefore, the inclusion and exclusion of documents followed a rigorous process designed to preserve the quality and relevance of our sources. In undertaking this process, we encountered certain limitations in the availability of information. Some counter-accounts were either scarce or not readily accessible, possibly due to the sensitive nature of

the topic and the reluctance of certain organisations to provide detailed accounts. We acknowledged these limitations and made deliberate efforts to confirm the authenticity and reliability of the available data through cross-referencing. Our intention was to construct a dataset that was as comprehensive and reliable as possible, given the complexity and sensitivity of the topic. This approach allowed us to transcend conventional accounting documents and the inability of financial accounts to tell the "full story", thus shedding light on the ethical and humanitarian costs of an authoritarian neoliberal approach in the context of asylum-seeking in Australia. We acknowledge the need for future empirical research in this area, and our study provides a conceptual foundation for further investigations.

This iterative process moved our analysis beyond traditional accounting documents and unreliable financial accounts that otherwise conceal asylum seekers' unethical treatment and harsh lived experiences under immigration policies informed by authoritarian neoliberalism. Accordingly, our paper is conceptual in its approach, drawing on the various sources above to illuminate how dominant perspectives—in this case, authoritarian neoliberalism in the context of asylum-seeking—can be challenged through a range of different counter-accounts. In so doing, we provide a foundation for further empirical work in the future.

## Challenging Authoritarian Neoliberal Logics in Australia's Immigration Detention System

The Australian Federal government has long sought to outsource and privatise the construction and operation of its immigration detention system. Australia's detention facilities turned into sites of profit when the Federal government awarded Australasian Correctional Management (ACM)—formerly a subsidiary of the US prison corporation Wackenhut—a contract in 1997 to operate all onshore immigration detention (Smith, 2019, p. 200). Since then, several other private corporations and organisations have contracted with the government to provide services, including Serco, G4S, Broadspectrum, and Paladin Group. The privatisation of immigration detention in 1997, in line with wider ongoing privatisation processes in Australia, exemplifies the neoliberalisation of the Australian political economy. The objective was to reduce financial costs through competitive tendering processes that, over time, would yield more efficient detention services. While the Government espouses false cost reduction arguments for offshore immigration detention, what has occurred is the militarisation of border policing, the subordination, imprisonment, and criminalisation of asylum seekers, and the abdication of the Australian's governments responsibilities for breaches of human rights.

This argument is made through our close reading of counter-accounts such as government reports, activist and NGO accounts, and media reports presented in the next section.

### Exposing the Australian Government's (un) Accounting and (un)Accountability Through Counter-Accounts

In our examination of official Government documents, data, and financial reports, we have found various representations of the economic costs of Australia's privatised immigration detention facilities since 1997. Above all other activities and service deliveries, immigration detention remains the largest identifiable cost associated with asylum-seekers arriving by boat (Australian Federal Government, 2017). This expenditure has increased substantially over the last 10–15 years. Historically, the Australian Department of Immigration and Citizenship (DIAC) has provided limited, if any, information on the cost of detention, arguing that all immigration detention centres are run “flexibly and costs vary day by day depending on the number of detainees and other variables” (Australian Federal Government, 2017). As the Refugee Council of Australia (2019) reports, no Australian Government has ever provided a single estimate of the total cost of asylum seeker policy.

Instead, operational costs have been (partially) disclosed in certain official government documents. Information is primarily gathered from Federal Government budget documents, including the Portfolio Budget Statements, Portfolio Additional Estimate Statements of the relevant departments, and the annual Budget and Mid-Year Economic and Fiscal Outlook statements prepared by the Treasury (Refugee Council of Australia, 2022a). For example, Fig. 1 shows the costs of offshore processing management (as a broad expenditure activity) published by the DIAC in its annual Portfolio Budget Estimates from the 2013–2014 Financial Year to the present.<sup>10</sup> This total amounts to AUD\$9.65 billion since July 2013.

This obfuscation through figures meted out by various departments in a piecemeal manner demonstrates a wilful intention by successive Australian governments to silence the accounting for offshore detention as a vital tool of neoliberal authoritarianism. What is *unaccounted* for by accounting cannot be easily challenged; thus, the mystification of accounting helps to maintain an overarching commitment to an inhumane and costly authoritarian neoliberal policy. To demystify these *unaccounts* and lack of accountability, we turn to counter-accounts produced by meso-level organisations that support the plight of asylum seekers (Valtonen, 2016).

When interrogated further, the above budgetary figures fail to disclose the reality of the significant costs incurred in Australia's offshore detention policy. As the Refugee Council of Australia (2022a) reveals, the costs disclosed in Fig. 1 are underestimated:

because it counts only costs that are directly attributed to the offshore processing policy. For example, this would not include any foreign aid that was used as part of any resettlement deal (for example, the AUD\$40 million Cambodia received as part of its deal to resettle, in the end, a mere seven refugees).

Additionally, Fig. 2 represents the total costs paid by the Australian Government under the agreements with PNG and Nauru for offshore processing from 2012 until 31 January 2022. These costs are given in broad strokes, with no breakdown, no assessment of value for money and no accountability for how the costs were spent.

Finally, the Australian Government's official procurement information system, AusTender (2022), reveals the finances of individual contracts with private corporations to deliver offshore processing. Figure 3 summarises the top contractors in offshore processing by value from August 2012 to February 2021.

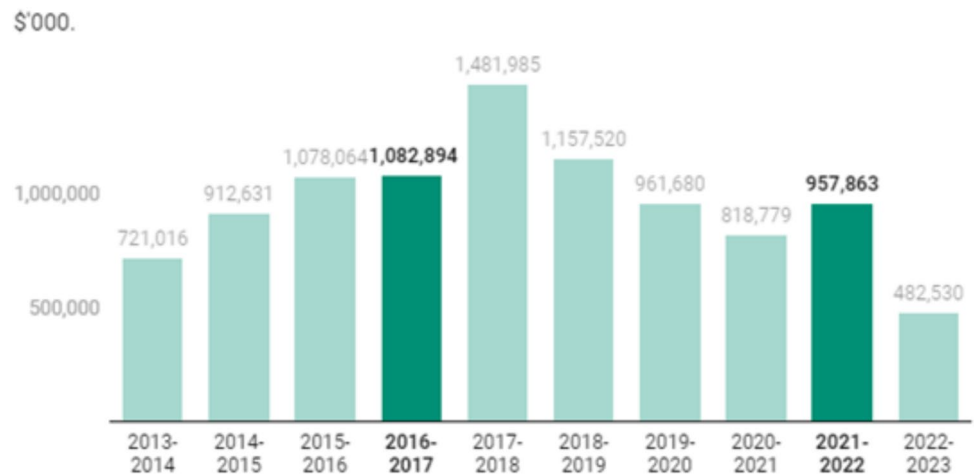
As highlighted in Fig. 3, More than AUD\$2.5 billion has been paid to Broadspectrum, a previous contractor supplying services in Nauru and PNG. The costs of the latest PNG contractor, Paladin Holdings, are now over AUD\$445 million (Fig. 3), despite numerous allegations of poor business practices (Mizen, 2020) and an audit report from the Australian National Audit Office finding that the Home Affairs Department failed to show taxpayers received value for money with this contract (Australian National Audit Office, 2020).

Beyond budgetary and overall contract figures, the exact financial costs of Australia's asylum seekers policy are very difficult to establish as expenditure ranges across various Governmental programmes, portfolios and contracts (Kaldor Centre for International Refugee Law, 2019). Actual figures of expenditure are rarely disclosed, and when provided, they reveal little to no information about what activities, transactions, and services the individual costs incurred entailed. Former Prime Minister Tony Abbott justified such secrecy by alluding to notions of a ‘legal civil war’: “If we were at war we wouldn't be giving out information that is of use to the enemy just because we might have an idle curiosity about it ourselves” (Swan, 2014).

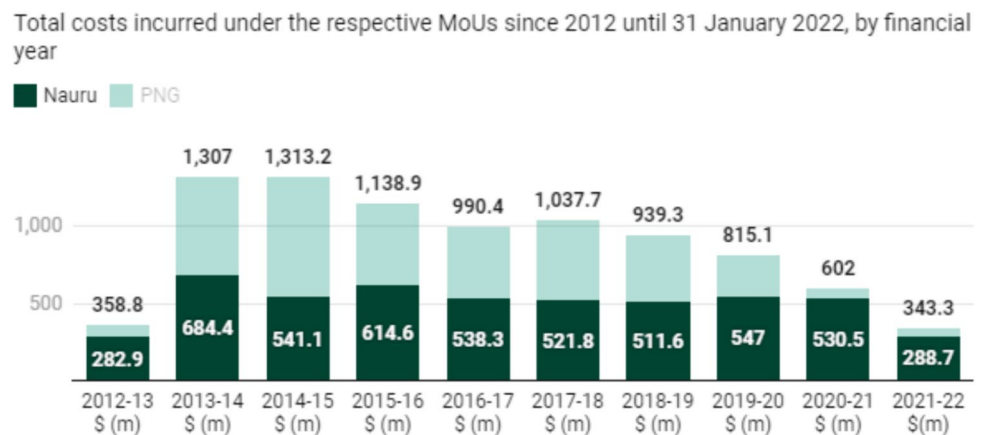
What has been established is the extraordinary financial costs incurred in running Australia's border detention facilities. For example, in April 2014, The National Commission of Audit reported that from 2009 to 2010 and 2013 to 2014, Government spending on detention and processing of asylum seekers arriving by boat “increased from AUD\$118.4 million per year to AUD\$3.3 billion per year” (Kaldor

<sup>10</sup> A note that the financial period 2022–2023 is projected.

**Fig. 1** Costs of offshore processing management (Refugee Council of Australia, 2022a)



**Fig. 2** Total costs paid to PNG and Nauru for offshore processing (AUD\$m) (Refugee Council of Australia, 2022a)



Centre for International Refugee Law, 2019). It also revealed that from 2016 to 2020, the costs were around AUD\$9 billion (ibid.). Limited figures have been provided in relation to specific offshore detention facilities.<sup>11</sup> In October 2014, Senate Estimates Mark Cormack from the Department of Immigration and Border Protection provided a breakdown of monetary allocations on Nauru from 2014 to 2015 (see Table 1).

While on the surface, the financial breakdown in Table 1 appears to ‘account’ for the Government’s expenditure on immigration detention in one offshore territory, no further information or disclosures are provided in relation to the individual costs. For example, categorising individual items as ‘Escorts’ and ‘Other payments’ reveals little about the exact nature of activities, goods, and services exchanged/delivered under these payments. As the Refugee Council of Australia (2022a) explains:

<sup>11</sup> It should be noted that the Government official reporting around its spending on Kyriarchal Systems is so secretive that recent figures are generally unavailable. Our analysis is focused primarily up to 2017.

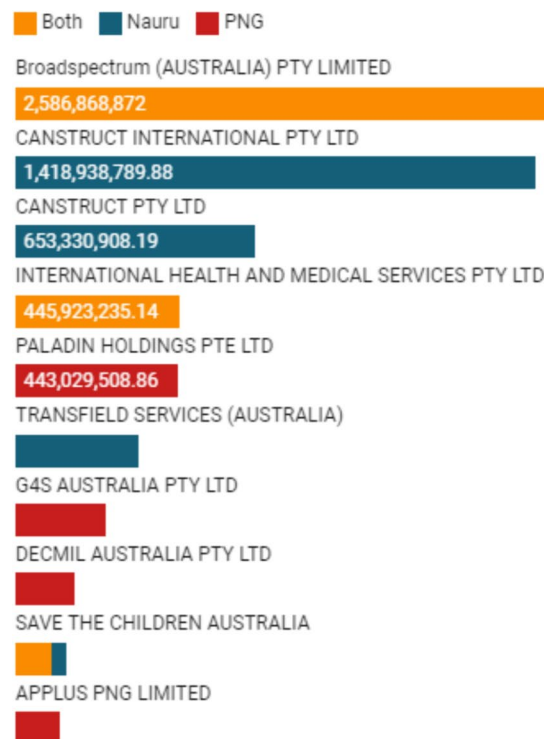
The costs of offshore processing are difficult to fully understand. Different figures have been provided in different Senate estimates and have not been updated to include the latest statistics. What is clear, however, is that it is extraordinarily expensive, regularly costing more than AUD\$1 billion a year.

In response to this lack of transparency and (un)accountability for the Government’s privatised offshore detention facilities, various activist and NGO counter-accounts have been constructed and disseminated by a range of organisations and groups. This accounting counters the silences, mystification and gaps of the Government account while also testifying that more humane, ethical, and low-cost approaches to immigration detention are possible and successfully implemented in other jurisdictions.

The Kaldor Centre for International Refugee Law (2022) prepares one such counter-account. It estimates the annual cost per person in 2021 to the Australian Government for detaining and processing refugees and asylum seekers. It thus highlights the false economy of offshore detention (see Table 2).



**Fig. 3** Top contractors in offshore processing by value (Refugee Council of Australia, 2022a)



The comparative costs detailed in Table 2 provide a clear account of the significantly lower costs of enabling asylum seekers to live as part of (onshore) Australian communities through bridging visas while waiting for their applications to be processed. Indeed, when subject to further analysis, the cost variances are extraordinary and highlight the lack of economic efficiency arguments for the operation of these offshore detention centres.

Further counter-accounts reveal this false economy of offshore detention. A 2016 report by UNICEF Australia and Save the Children revealed that “Australia’s policy of onshore and offshore detention and turning back boats had cost AUD\$9.6 billion between 2013 and 2016” (Kaldor Centre for International Refugee Law, 2019), and a counter-account by the Financial Review (Karp, 2018; McIlroy, 2018) that accounted for ‘border protection’ costs between 2016 and 2017 revealed a cost of AUD\$4 billion to taxpayers. This latter figure included AUD\$1 billion spending on detaining 1,140 refugees and asylum seekers on Manus Island and Nauru; AUD\$1.06 billion on “border enforcement”; AUD\$1.57 billion on offshore compliance and detention; and AUD\$1.08 billion for “offshore management or ‘illegal’ maritime arrivals (Karp, 2018). Another report by Mares (2019) reveals a pattern of blowout spending on offshore detention. In some years, spending was more than double the budget (see Fig. 4). As Mares (2019) explains, these spending figures are based on the limited accounting provided by the Home Affairs Portfolio Budget Statements, which only include the day-to-day expenses of running

**Table 1** Breakdown of government expenditure on Nauru 2014–15 (ABC News, 2015)

| Breakdown of government expenditure on Nauru 2014–15 |                  |
|------------------------------------------------------|------------------|
| Charters                                             | AUD\$24,700,000  |
| Escorts                                              | AUD\$8,600,000   |
| Independent reviews                                  | AUD\$479,000     |
| Garrison and welfare                                 | AUD\$316,900,000 |
| Healthcare services                                  | AUD\$25,400,000  |
| Family and unaccompanied minors’ welfare support     | AUD\$26,150,000  |
| Property                                             | AUD\$150,000     |
| Advisory committee costs                             | AUD\$205,000     |
| Returns                                              | AUD\$2,800,000   |
| Removals                                             | AUD\$810,000     |
| Visas                                                | AUD\$15,500,000  |
| Leases                                               | AUD\$1,800,000   |
| Other payments to the government of offshore centre  | AUD\$600,000     |
| Other costs                                          | AUD\$9,900,000   |
| Total                                                | AUD\$433,994,000 |
| Departmental expenses—Staff                          | AUD\$9,100,000   |
| Departmental expenses—Supplies                       | AUD\$26,000,000  |
| Total                                                | AUD\$35,100,000  |

Source: DIBP

offshore detention. According to investigations by Save the Children and UNICEF (2016), the true cost of offshore processing to taxpayers is significantly higher due to the

**Table 2** Annual estimated costs per person incurred in processing asylum seekers through Australia (Kaldor Centre for International Refugee Law, 2022)

| AUD\$ AUD per person per year | Cost                                                                                                       |
|-------------------------------|------------------------------------------------------------------------------------------------------------|
| 3,400,000                     | To hold someone in offshore in Nauru or PNG                                                                |
| 362,000                       | To hold someone in detention in Australia                                                                  |
| 4,429                         | For an asylum seeker to live in the Australian community on a bridging visa while their claim is processed |

money that the Australian government spends to “maintain, interrogate and defend the current approach” (p. 54). This includes responding to numerous inquiries and reviews by parliamentary committees and regulatory bodies, the cost of defending legal challenges, and compensating government employees or contractors seeking damages due to their work on the frontline of Australia’s asylum seeker response (ibid.). Fundamentally, these counter-accounts reveal that offshore immigration detention is economically unsustainable. They point to an authoritarian neoliberal regime that uses false economic and market-efficiency arguments to justify its privatised militarised border and the mandatory detention of asylum seekers.

Further counter-accounts compare Australia’s border spending to international aid organisations and other countries with border control policies. For example, a 2015 report by the International Detention Coalition examining alternatives to detention provides an account of Australia’s border control spending contrasted to other countries. The report finds that Australia’s spending on detaining asylum seekers offshore is twice as much as the United States, Canada, and other countries within Europe—at “an estimated cost of AUD\$655 per person per day” (Kaldor Centre for International Refugee Law, 2019). To put matters into further perspective, in 2015, the Human Rights Law Centre reported that Australia’s spending on offshore detention was “more than five times the United Nations refugee agency’s entire budget for all of South East Asia” (ABC News, 2015). As the Director of the Human Rights Law Centre, Daniel Webb, argued, the large sums incurred on offshore detention could be better spent developing “safe pathways to protection” for refugees (ibid.). This financial assessment was used as evidence by the Human Rights Law Centre in a High Court case launched in 2015<sup>12</sup> (on behalf of detained asylum seekers) to challenge whether the Australian Government had the power to spend public money on the Inhumane policy.

Counter-accounts have also revealed that dubious contracts and poor management of finances underpin these

offshore detention facilities. For example, the federal government ran a closed tender process with a single security company, Paladin Group, for contracts worth AUD \$423 m to provide housing and security for refugees on Manus Island (Grigg et al., 2019). This was highly controversial and raised questions about how such a “thinly capitalised and inexperienced” company was chosen to deliver the contract (ibid.). Activists and civil society actors carried out various investigations, and their reporting revealed that Craig Thrupp – founder of Paladin Group – had left a “string of bad debts and failed contracts across Asia” (ibid.). The contract for AUD\$423 million over 22 months translated to “AUD\$20.9 million a month”, approximately “AUD\$1,600 per day per person – not including food or welfare services” (UNICEF, 2016).

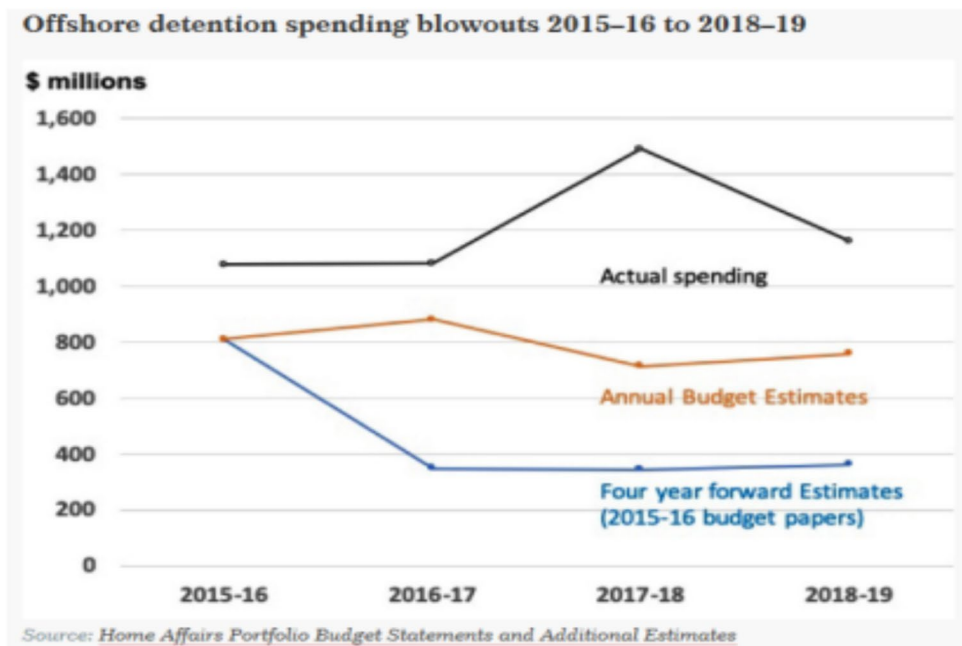
A suite at a five-star hotel in Sydney costs less than this. Of course, the conditions for a refugee on Manus Island are nothing like those in a luxury downtown hotel. A retired logistics manager estimated that the real cost of accommodation is AUD\$108 per person per night, which explains why Paladin is estimated to be pocketing a profit of AUD\$17 million a month (ibid.).

Such figures mean that offshore detention facilities on “Nauru and Manus Island costs Australian taxpayers 56 times more than it would to have them live among us” (ibid.). In 2016 and 2017, the Australian National Audit Office released two audit reports critiquing the DIAC “for its handling of contracts worth AUD\$3.386 billion for Garrison support and welfare services on Nauru and Manus” (Mares, 2019). The vendor’s critique included well-known multinational corporations such as Broadspectrum, KPMG, Serco, G4S and non-governmental bodies such as Save the Children and the Salvation Army (ibid.). The first report revealed that the department increased the prices of services significantly without government permission. The second report found that the department had “fallen well short” of effective practice and that there was no evidence of how the contract’s objectives would be achieved. Indeed, “contract variations totalling over AUD\$1 billion had been made without “a documented assessment of value for money” (ibid., 2019).

Similarly, a report by the Refugee Council of Australia (2020) revealed that AUD\$2.5 billion had been paid to Broadspectrum alone, and the Australian Government had increased the contract for Paladin Holdings to AUD\$333 million for a term of less than 18 months (and for around 600 people). The latter figure amounted to approximately half a million dollars per person for offshore detention services, despite allegations of poor business practices (Refugee Council of Australia, 2020). Further costs were also incurred for “staff bedsit accommodation” in a Nauruan

<sup>12</sup> Plaintiff M68/2015 v Minister for Immigration and Border Protection.

**Fig. 4** Offshore detention spending from 2015–2016 and 2018–2019 (Mares, 2019)



hotel (AUD\$429,660 per month) with a total contract of AUD\$19.26 million for the leasing of that hotel, with an additional AUD\$38.5 million to upgrade Nauru’s hospital and AUD\$23.1 million to build an “immigration centre” in PNG (ibid.). Moreover:

More than AUD\$5 million has been paid to one company providing air services to Nauru, and nearly AUD\$20 million to another company leasing accommodation in PNG. Pacific International Hospital has a contract of over AUD\$21 million to provide health services for those in PNG for less than a year. [The Government has] also spent over AUD\$1.88 million on external legal costs related to medical transfers. (ibid.)

Several further questionable reports regarding Government contracts with corporate vendors have been revealed. For example, in 2019, *The Guardian* newspaper reported that the Australian government had paid Pacific International Hospital AUD\$21.5 million over ten months to provide health-care on Manus Island without finalising a formal contract (Knaus & Davidson, 2019). Similarly, *The Australian* newspaper reported that PNG-based NKW Holdings Limited had received an AUD\$82 million contract to provide catering and site-management services on Manus without any formal competitive tendering process (Packham, 2019). The exposé revealed that the contract cost “AUD\$1390 per resident per day”—far more than rival companies charge for similar services. Both firms had links to influential political figures in PNG (Knaus & Davidson, 2019). These counter accounts provide context for why and how private companies have accumulated billions of dollars in line with authoritarian neoliberal logics. Furthermore, as highlighted by UNICEF

and Save the Children, the costs are even higher given that Australia spends vast sums of money towards maintaining and defending its current approach to border control policy, “including responding to legal challenges and enquiries by parliamentary committees and regulatory bodies” (Mares, 2019), as summarised in Table 3.

Despite the lack of any accountability for offshore detention besides what can be revealed by counter-accounts or specific questions in Senate Estimates that do not infringe on ‘public interest immunity’, there would be limitations of financial accountability that the counter-accounts can draw out. Traditional accountability is ill-equipped to contend with the complexities of migration policies. Without counter-accounts, the authoritarian nature of the neoliberal policy of offshore detention and the dehumanising impact of the authoritarian neoliberal regime these centres operate under would remain obscured. Given that Australia is considered a democratic and civilised nation, alternative accounts reveal the human costs of Australia’s adherence to authoritarian neoliberalism in the context of migration policies. These accounts, therefore, are necessary to address the gaps in official reports and extend accountability beyond financial remits to include social and moral considerations, which enable us to “be more cognizant of the importance of caring about non-financial aspects of society” (Twyford, 2023, p. 43). Having considered the enormous economic cost of Australia’s border detention policy, we now turn to the hidden and extraordinary humanitarian costs of these facilities, as revealed by various counter-accounts, to fill the gaps in traditional accountability hampered further by authoritarian neoliberal approaches to transparency.

## The Humanitarian Costs of an Authoritarian Neoliberal Approach

The hidden costs of the economic practices detailed and interrogated in the previous section pale compared to the devastating impact on people. The policy of ‘stopping the boats’ has not necessarily succeeded, instead turning them to “other dangers”, such as “extreme weather, piracy and kidnapping” (UNICEF, 2016). The policy of deterrence is sending out a “blunt message to people fleeing persecution [to] stay where you are” (ibid.). Although it appears as if the approach has been successful in reducing the number of people arriving in Australia via boat, it has not reduced the number of people in need of help:

From 2012 to 2015, the number of asylum seekers and refugees in Indonesia, Malaysia and Thailand rose by 36%. In the same period, Australia decreased the number of refugees it resettled by 30%. The government didn’t just deter asylum seekers from coming to Australia; by failing to offer alternative pathways, it abandoned them to countries which cannot offer protection or fulfil their human rights to a dignified existence. For children, that can be a life without shelter, school or healthcare (ibid.).

Broadening the impact of such policies, other countries have sought to enact similar costly and inhumane ‘solutions’ to asylum seekers following the Australian example. For instance, “a delegation of Danish politicians” had “planned to visit Nauru to assess whether Australia’s framework could be applied in Denmark”, and the UK Home Office invited the former Commissioner of the Australian Border Force to advise on ‘illegal’ maritime arrivals (Hymas, 2020). This has led UNICEF to claim that Australia’s detention policy could be its “most dangerous export” (UNICEF, 2016).

Due to silences in official accounts, counter-accounts are necessary to describe the violence and trauma endured by the asylum seekers detained in these facilities. The most comprehensive accounts of these incidents were published as the “Nauru Files” by *The Guardian* in 2016. They include 2116 leaked incident reports from the Nauru RPC, written by guards, caseworkers, and teachers and document incidents of trauma and abuse inflicted on asylum seekers between 2013 and 2015. All files are publicly available to read in an interactive database on *The Guardian* website.<sup>13</sup> Each file contains the detailed incident reports and a “summary log” of each report written by detention centre staff. The files are grouped by month and year, incident category, and risk rating. Summary logs appear when clicking on coloured

**Table 3** Known operational and capital costs of offshore processing from 2012–2013 (Mares, 2019)

| The border blow-out                                                                  |                   |               |        |
|--------------------------------------------------------------------------------------|-------------------|---------------|--------|
| Know operational and capital costs of offshore processing since 2012–13(\$ millions) |                   |               |        |
| Year                                                                                 | Operational costs | Capital costs | Total  |
| 2012–13                                                                              | \$205             | \$139         | \$344  |
| 2013–14                                                                              | \$922             | \$391         | \$1313 |
| 2014–15                                                                              | \$913             | \$286         | \$1199 |
| 2015–16                                                                              | \$1078            | Unknown       | \$1078 |
| 2016–17                                                                              | \$1083            | Unknown       | \$1083 |
| 2017–18                                                                              | \$1482            | Unknown       | \$1482 |
| 2018–19                                                                              | \$1163            | Unknown       | \$1163 |
| Total known operational and capital costs                                            |                   |               | \$7608 |

Sources: Senate estimates and home affairs portfolio budget statements

squares in the interactive database, and the full incident report is available by clicking on “see original report”. See Fig. 5 for a layout of the database on the Guardian website.

These counter-accounts represent the largest set of leaked documents published from inside Australia’s immigration detention system and shed light on the humanitarian costs of Australia’s offshore detention regime, as contrasted to the purported—or as demonstrated in the previous section, falsely claimed—economic benefits of this regime. Importantly, they detail the totality of harm caused by prolonged detention in Australia’s offshore detention centres. They set out every reportable “incident” on the island, including “assaults, sexual abuse, self-harm attempts, child abuse, and living conditions endured by asylum seekers held by the Australian government, painting a picture of routine dysfunction and cruelty” (Farrell, 2016). Concerningly, the counter-accounts highlight that “the children growing up inside Nauru detention centre are exposed to trauma on a constant basis”. Analysis has revealed that “children are vastly over-represented in the reports”, with 51.3% of the incidents reports involving children, despite children making up only approximately 18% of those in detention on Nauru during the time covered by the reports (ibid.).

Fundamentally, these counter-accounts give voice to the people detained in Nauru, alerting the public to the inherently unethical spaces created by offshore detention. The counter-accounts highlight the silences and unaccountability of the Australian government in response to concerns that have been and continue to be raised about risks to children and adults held on the island. For example, one file highlights anger with the Australian government and threats of self-harm:

<sup>13</sup> See: <https://www.theguardian.com/australia-news/ng-interactive/2016/aug/10/the-nauru-files-the-lives-of-asylum-seekers-in-detention-detailed-in-a-unique-database-interactive>





Fig. 5 Interactive Nauru Files Platform on the Guardian Website

Date: 15 November 2014

Type of incident: Threatened self-harm

Risk-rating: Major

Service Provider: Save the Children Australia

A refugee informed me today that he was hiding washing powder in his room and was thinking of using this to kill himself, his wife and his children by drinking the washing powder. He reported that he thinks about doing this a lot due to them being in detention for such a long time. The family has been in detention for over 18 months and feel there is no future for his family in Nauru. The family reported that they had no other way of getting the attention of authorities and want the Australian government to know that they pushed them to do this

As a content warning, the following two files reference sexual assault. These incidents highlight the sexual violence, both threatened and actual, within RPCs and Nauru. This violence is directly attributed to the authoritarian neoliberal policy enacted by the Australian government, which instead responsabilises vulnerable people controlled by their policy:

Date: 16 May 2015

Type of incident: Sexual assault

Risk-rating: Major

Service Provider: N/A

At about 0750 h on 17 May 2015, information was received in the control room to upgrade an information report to a major reporting incident of sexual assault. The incident relates to an allegation of sexual assault made by a refugee who departed the detention centre on 16 May 2015 on open centre leave. At approx 1800 h on 16 May 2015 the refugee had failed to return to the centre while on open centre leave. The Nauruan police force were informed and provided with details of her description and clothing. At approx. 2107 h information was received that she was located by the police, walking naked in the community and then conveyed by police to the police station. An allegation of sexual assault has been made

Date: 25 June 2015

Type of incident: Obscene behaviour

Risk-rating: Minor

Service Provider: Save the children Australia

At approx 13:30 h, asylum seeker was seated in interview rooms with SCA caseworker and interpreter. Stated, “I hate Wilson’s security and that he did not want to return to the regional processing centre. They presented as angry and frustrated. They reported he felt like breaking his own arm so he did not have to return to the RPC. They disclosed that when he was living in the Brisbane transit accommodation (BITA) that he was visited by a former Wilson’s security guard, whose name he refused to provide. They reported that this former security guard stated that another former Wilson’s security guard (p.o.i.) Had stated that he was planning on sexually assaulting their sister. They reported that the former security guard informed him that the (poi) had stated the following: I plan to sexually assault his sister. That this guard had recently been reemployed in Nauru at the regional processing centre. That the poi had previously had a sexual relationship with a single adult female refugee in the Nauruan community. In addition to the above information, they stated he is unable to identify the poi by appearance and does not know his name. They identified the poi as Australian. They stated that if he saw this man he would “kill him.”

As a final example of the human costs of this policy, there are many incidents pertaining to threats of self-harm, often attributed to a lack of assistance in the hopes they can receive attention for prolonged medical issues:

Date: 29 November 2014

Type of incident: Threatened self-harm

Risk-rating: Minor

Service Provider: Save the Children Australia

A refugee stated that if he does not receive treatment for his sick daughter he will leave her at medical services until she is treated. If she doesn’t get treated, he will kill her and himself

These counter-accounts show how successive Australian governments have failed to respond to the unethical spaces created under authoritarian neoliberalism. Counter-accounts produce the warning signs and reveal sexual assault allegations—many involving children—that were previously undisclosed. Worse still, the Australian government continues to inflict this harmful policy knowing these human rights violations. The evidence is particularly damning as it emerges from the words of staff working in the detention centre—the people who compile the reports based on contractual arrangements made with the Australian government. This is all while the Australian government and its contractors, including the previous contractor Broadpectrum (formerly Transfield Services) and its subcontractor Wilson Security, undertook successive inquiry after another into the Detention Centres. Nonetheless, the Australian government maintained that they were improving conditions and reporting measures to raise the quality of life on the island and persevered in its securitised immigration policy.

As briefly alluded to, there are also costs borne by the residents of PNG and Nauru, who are tasked with housing people subjected to torture and indefinite detention, trauma that can play out in violent and tragic ways. The effects on locals can include heightened gender-based and

racialised violence, where a concentration of profit-centred logics within the “local political economy and social fabric” (Rooney, 2023, p. 43) can have devastating cultural impacts on local and Indigenous populations within these Pacific nations. The multitude of human costs for all those exposed to offshore detention, Peterie (2022) argues, is the central and intentional point of Australian authoritarian neoliberal policy. The control over (certain) people in the overarching goal of deterrence and border securitisation is a feature of authoritarian neoliberalism, which not only punishes but hurts people in what Rooney (2023, p. 42) calls a solution that “the Western world would never be willing to study by experimentation upon [their] own [White] children”.

This is also implicated in imbalanced power relationships between Australia as an aid-providing nation and the host countries receiving aid. The placement of the detention centres on Nauru, Manus Island, and PNG as part of the Pacific Solution “has created [an] additional element of isolation, hindering transparency and accountability” (Nethery & Holman, 2016, p. 1027). While official figures remain undisclosed, these detention centres are important to these countries’ economies as “a major source of income from Australia and an employer for locals” as part of a continuing colonial legacy. Australia’s role as a regional power and aid provider manifests the ongoing geopolitical influence over these nations. As Doherty (2016) reflects, Nauru’s “phosphate reserves once made a speck in the Pacific” as “one of the richest countries on Earth”, but today, it is “broke, barren and beholden to its neighbour”. Of note here is that Australia uses these nations as its “dumping ground” for refugees, and these nations are not in a position to say no to policies determined on their behalf. Despite covering expenses and offering substantial financial rewards, the Australian government consistently contests accountability for the detention centres and the conditions within them (ibid.). As the Department of Immigration argued:

“The Australian government does not run the Nauru regional processing centre. It is managed by the government of Nauru, Nauruan law, with support from Australian government” (ibid., p. 1027).

The discussions over accountability become even more significant when viewed in light of noteworthy occurrences of democratic decay in both countries (ibid.). In 2014, Nauru took the drastic step of removing its chief justice, magistrate, and police commissioner—all of whom were Australians assigned to ensure judicial proceedings. This action essentially resulted in the elimination of their judiciary. Moreover, a majority of opposition members in Nauru’s parliament were also ousted, and strict control was exerted over the media. However, the Australian government has continuously declined to recognise how internal political changes in these countries influence the functioning and governance of

its detention centres and the well-being of those held within them (*ibid.*). The privatisation of Australian immigration detention services amplifies this governance failure and lack of transparency. The detention facilities situated offshore essentially function as private enterprises involving various corporate entities (*ibid.*). For example, the main contract for operating centres is held by Broadspectrum, which further subcontracts other entities for detention-related operations. Wilson Security manages security services, while Connect oversaw welfare services, the Australian Red Cross, and, until 2015, Save the Children. Notably, no obligatory mechanisms exist for reporting incidents among these organisations or with the Department of Immigration and Border Protection (*ibid.*). As a result of this, coupled with a culture of secrecy, a pattern of underreporting significant occurrences, such as medical emergencies, self-harm, and mistreatment, has emerged.

These counter-accounts have shed further light on the limitations of traditional accountability, enabling us to see the impact of authoritarian neoliberalism from a more human-centric viewpoint, vital towards broadening accountability and articulating how offshore detention is not a viable option for immigration policies by making visible what is deliberately made hidden through neoliberal regimes. While authoritarian neoliberalism maintains and shields neoliberal policy from popular pressure (Tansel, 2017, p. 2), accounting with a view towards transparency rather than obfuscation may help deter such unethical practices in the future for Australia or other locations.

## Conclusion

Counter-accounts are a key tool for exposing and challenging dominant policies and regimes, such as Australia's authoritarian neoliberal immigration machinations that seek to marginalise, control, dominate and deter. By interrogating the authoritarian neoliberal policy of the Australian government, we have revealed an ideology prized above the humane treatment of vulnerable people and cost-effectiveness. Authoritarian neoliberalism has created demarcated spaces of securitised offshore immigration detention, which the Australian government claims it is relatively uninvolved and unaccountable for. These spaces are instead colonised by multinationals who reap extraordinary levels of profit in the name of violence, starvation, dehumanisation, abuse, torture and the death of innocent people.

The (un)accountability discharged by the Australian government to such private corporations reinforces the authoritarian neoliberalism logic that sustains and perpetuates the offshore immigration regime as a permanent feature of securitisation. This also raises serious concerns about the ethics

of such practices that put people who are seeking asylum in disadvantageous situations (Laine & Vinnari, 2017). The secrecy surrounding these unethical governmental practices means that the Australian population remains somewhat unaware of how they are implicated in perpetuating discrimination against people seeking asylum (Crossman & Doshi, 2015, p. 1). Thus, is “not knowing” a “virtue?” (*ibid.*, p. 1). Counter-accounts presented in this paper challenge this by making visible not only the human costs of immigration but also the high financial cost and burden of such practices that the Australian government hides – thus highlighting immigration practices that perpetrate “unethical” and “undesirable” actions on asylum seekers (*ibid.*, p. 1). The counter-accounts we examined led us to argue that processing asylum seekers onshore and through arguably more humane systems that integrate asylum seekers in Australian communities can reduce both human and financial costs, thus challenging the authoritarian neoliberal regime underpinning current practices and re-instating a more ethical and moral immigration system.

We advance the studies of McPhail et al., (2016a, 2016b) and Twyford et al. (2022) in examining human rights and ethics from an accounting and accountability standpoint. Like McPhail et al., (2016b, p.607), we have attempted to highlight the overarching need to consider the value and dignity of people and how their rights are infringed by unethical practices from State and multinational actors and have shown how it remains that external counter-accountants are “empowered to hold them to account” rather than the asylum-seekers themselves. We further expand on Twyford et al. (2022) to demonstrate how a broad range of counter-accounts can work together to reveal the inadequacies of official reports and also shed light on the violence that corporations mete out on behalf of the State. However, in this regard, we want to be cautious about claiming the ‘emancipatory’ potentials of such forms of accounts that work towards countering official narratives, as asserted by Twyford et al. (2022) or to establish counter-accounts as a success story. We acknowledge the complexities underpinning social change processes, shaped by intertwining technical, economic, cultural and political factors. Counter-accounts are only one tool in a wider toolbox that social change makers can use to achieve their objectives.

While counter-accounts can enable emancipation or lead to critical social transformations, as demonstrated by Twyford et al. (2022) and Apostol (2015), an “important part of critical accounting scholarship is also to be sceptical and to reflect upon the potential failings or misfirings of our strategies and practices for resistance” (Tweedie, 2023, p.2). In the context of asylum-seeking, words such as “waves”, “floods”, “queue-jumpers”, “in-flux”, “invasion”, or “swamp” are often used by mainstream media and politicians “enabling messages of threat to be conveyed without

having to explicitly spell out the nature of threat” (Martin & Fozdar, 2022, p. 56). Despite their intentions, counter-accounts often use the “same tropes to argue that fears of ‘invasion’ were unjustified, numbers of migrants were too small to ‘swamp’ the nation and so-called ‘floods’ of foreigners were overstated (ibid.). While the intention perhaps is to use “the same tools of the hegemonic discourse” to challenge that “discourse”, this has only led to an environment where such tropes are used persistently and have increased in frequency. For example, a reference made earlier regarding Doherty (2016) is an article published in *The Guardian*, which did not appear to question the title, “A short history of Nauru, Australia’s ‘dumping ground’ for refugees”. These tropes reduce and dehumanise refugees and asylum seekers, Othering them in the process. Such connotations are steeped in racism, and counter-accountants identified in this paper could be mindful of using such forms of linguistics regarding the ethics of producing counter-accounts.

Regarding the ethics of producing counter-accounts, as Laine and Vinnari (2017) further contemplate within the context of creating counter-accounts in the meat industry, the counter-accountants had trespassed on private property. Various farmers claimed that “such intrusions caused stress to the animals, risked spreading animal diseases, as well as caused significant mental health issues to individual farmers” (ibid., pp. 1502, 1503). In the context of asylum-seeking, what are the effects of these accounts on asylum seekers, politicians, and NGO representatives? Can they cause more harm than good? Could this worsen the plight of asylum seekers? Accordingly, this raises an ethical dilemma, instigating questions about “what kinds of sacrifices, risks or negative effects are acceptable when fighting for a greater cause?” (ibid., p. 1503). Relating to the questions of ethics, it is also important to evaluate counter-accounts’ success in achieving their aims (ibid., p. 1500; see also George et al., 2021). In working towards social change, it is crucial to articulate a “viable”, “comprehensive”, and long-term “political vision” (Laine and Vinnari, 2017, p. 1500). It is still too early to conclude whether counter-accounts lead to long-term policy shifts. However, some cases help demonstrate that changes are happening, albeit slowly. For example, Behrouz Boochani, a Kurdish Iranian journalist’s counter-account of his detention on Manus Island while seeking asylum in Australia, captured worldwide attention, led to his emancipation in New Zealand, and helped instigate wider public discussions about the need for change (Twyford et al., 2022). Similarly, narratives, visual accounts, and community-driven campaigns enabled the Murugappan family “caught for four years in a tug-of-war over Australia’s hard-line asylum seeker policy” to finally resettle back to Biloela in Queensland (ABC News, 2022). Making asylum seekers’ struggles visible has sparked wider debates and “united half

a million ordinary Australians” to support these campaigns to transform inhumane policies (ibid.).

Throughout this paper, the counter-account, and not the official account, has shed light on the reality of Australia’s offshore detention policy, both fiscally and humanistically. Without these counter-accountants and their stories, asylum seekers’ lived reality and the cost to Australian taxpayers and values would be obscured. Even piecing together these counter-accounts, we can only reconstitute partial accounts of Nauru and Manus Island. Using counter-accounts to displace the narrative espoused by the Australian government has allowed the hidden issues of an authoritarian neoliberal regime to come to the fore. We have shed light on a policy that makes no financial or humanitarian sense.

We have used counter-accounts to expose the high financial costs of offshore facilities (in comparison to onshore facilities) for the Australian federal government and the excessive profits accumulated by the private corporations running them. Our findings reveal how governmental accounting (or lack thereof) informed by a neoliberal economic reality has been used by state actors to obfuscate accountability and transparency regarding spending on these contracts (and spending on specific services by the contract holders), maintaining complicity in corrupt tendering processes—as revealed by activists, NGOs, private institutes, and news media organisations—while hiding the humanitarian costs of offshore detention facilities. Alternatively, our findings demonstrate the influential role that counter-accounts can play as counter-hegemonic tools of accountability—making visible and offering alternative representations of the hidden practices and costs of authoritarian neoliberal logics and policies. The accounts we have analysed reveal the tremendous humanitarian and economic costs of detention facilities and highlight the need to abandon these practices in favour of more ethical practices.

Accounting usually reinforces hegemonic systems, but this paper demonstrates that it can allow for transformation or at least illumination. As the traditional remits of accounting have been largely silent on the cost of authoritarian neoliberalism and Australia’s offshore processing policy, we have had to rely on non-traditional accountants to reveal the numbers. The curious silence of accounting indicates its potential to highlight the inefficiencies of the current policy in the hope of seeking more humane options, such as onshore processing and bridging visas. Counter-accounts have been mobilised to challenge authoritarian neoliberalism in the context of immigration, hold it to account, and give a voice to those who would otherwise be subjugated, marginalised, dehumanised, and ignored.

As we reflect on what this paper has identified, we acknowledge there is now the overarching consideration of the next steps. This isn’t easy to illuminate and prescribe. What we instead offer, beyond calling for more support and coverage of counter-accounts for emancipation, are



strategies for the academic community. We acknowledge that work like this rarely meets a readership beyond academia, so the academy must respond. We call for collective action—even among counter-accounts with similar intent, there are disparities and disorganisation. Academics, particularly critical academics, are poised to provide platforms for citizen accounts, collectively interweaving them into organised and coherent accounts (Cooper et al., 2005). By bridging these counter-accounts, we can help funnel them into social movements. We acknowledge that counter-accounts on their own are not usually enough to achieve emancipation. As Brown (2009, p. 335) argues, providing new ‘facts’ does not necessarily force hegemonic actors to respond, be held accountable, or allow citizens to be effectively heard. Indeed, some citizens will still find it difficult to be heard.

Counter-accounts can spark or drive social movements, which can enact social change, but they require allies to give that platform, support their plight, and offer avenues for change. We call for academic allies to participate through listening, learning, research, activism, policymaking, or creating/leaving that space for Others to give their account. We also call for further and sustained research on the intersections of accounting and authoritarian neoliberal regimes in various contexts, including additional research on Australia’s border policy and resulting practices. Future research could build on this work and problematise political linkages in a broader socio-political arena by collecting data on multinationals to help us understand where and how the authoritarian state format finds allies. We acknowledge that authoritarian neoliberalism is still developing, and more needs to be understood about its machinations and manifestations in democratic societies and how accounting can entrench or challenge its tenets.

## Appendix 1

**The Refugee Council of Australia** is an independent, non-profit organisation based in Australia that advocates for the rights and well-being of refugees and people seeking asylum. It was formed in 1981 and registered as an incorporated association in the Australian Capital Territory. It is funded through contributions from its members and project grants from philanthropic bodies and government agencies (Refugee Council of Australia, 2022b). It engages in policy development, research, and lobbying efforts to influence government policies and public opinion to ensure Australia’s refugee and asylum policies align with international human rights standards. It also works towards raising awareness and understanding about refugees and asylum seekers in the Australian community through campaigns, publications and public events. We have looked at specific reports ranging from 2019–2022 focused on—uncovering the human,

economic and strategic costs of Australia’s asylum seeker policies and alternatives (84 pages) and a webpage dedicated to maintaining up-to-date statistics on key issues relevant to refugees in Australia.

**Inside Story Australia** is an online publication that provides in-depth analysis, commentary, and essays on a wide range of issues and current affairs in Australia. It offers a platform for informed and thoughtful perspectives on politics, economics, culture, society, and other topics of national significance. Inside Story aims to foster public debate and understanding by publishing evidence-based articles written by academics, researchers, journalists, and experts from various fields. It is run by a group of accomplished editors: Peter Browne (Editor), Kate Manton (Deputy Editor), Peter Mares (Contributing Editor), and Mark Baker (Publisher). It is funded by Creative Partnerships Australia, the Australian Cultural Fund and the Copyright Agency’s Cultural Fund. It is also the beneficiary of funding from the estate of Sylvia Lawson, Inside Story’s film critic from 2008 to 2017 (Inside Story, 2023). The publication covers a broad range of subjects, including Australian politics, public policy, social issues, the economy, Indigenous affairs, environmental matters, and international relations. It delves into complex topics and offers insights and analysis beyond the headlines, encouraging readers to engage critically with important issues shaping Australia. From this source, we have specifically noted a 2019 report (14 pages) entitled “Australia’s own border wall” written by Peter Mares. Furthermore, this report has been juxtaposed with reports from organisations such as UNICEF and UNHCR, focused on analysing the actual cost of Australia’s refugee policies (published in 2016) and a site dedicated to providing a holistic overview of figures at a glance on refugees and asylum seekers.

**The Kaldor Centre for International Refugee Law** is an academic research centre based at and funded by the University of New South Wales (UNSW) in Australia. It focuses on studying and analysing international refugee law, policy, and practice, particularly in the Australian context, and was founded in October 2013. The Kaldor Centre conducts research, hosts events, and engages in public debates to contribute to informed discussions and policy development regarding refugees and forced migration. It brings together scholars, policymakers, legal practitioners, and advocates to generate evidence-based research and promote understanding of refugee-related issues. The centre is named after Professor Dame Elizabeth Evatt AC, who played a significant role in developing international refugee law and was the first Australian member of the UN Committee on the Elimination of Discrimination against Women. The Kaldor Centre is guided by the principles of human rights, fairness, and the protection of vulnerable individuals and communities. Some key areas of research and expertise at the Kaldor Centre include asylum policies, refugee protection, refugee status

determination, refugee resettlement, the role of international law, and regional approaches to refugee issues. The centre actively contributes to public and policy debates through publications, policy briefs, media engagement, and expert consultations. The Kaldor Centre collaborates with various organisations and institutions globally, including academic partners, government agencies, non-governmental organisations, and international bodies. It is a hub for academic research, knowledge exchange, critical refugee law and policy analysis. We studied three specific reports by Kaldor Centre: a 2017 report focused on analysing what Australia's federal budget means for refugee policy (4 pages); a 2019 report focused on assessing the cost of Australia's refugee and asylum policy (3 pages); and finally, 2022 report on providing a fact sheet on the cost of Australia's asylum and refugee policies (3 pages).

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